

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listings of claims in the application:

**Listing of Claims:**

1-18. (cancelled)

19. (currently amended) A method for creating a tax-advantaged investment fund comprising:

forming an entity having a business form that enables the entity to passthrough tax benefits;

establishing the tax-advantaged investment fund having a plurality of investors comprising a plurality of equity members;

collecting capital from the plurality of investors; [[and]]

collecting a debt component from at least one lender; and

using the capital and the debt component to purchase a plurality of wind energy projects having a return comprising a cash flow distribution, accelerated depreciation deduction and tax credits wherein said debt component comprises a single tranche debt structure having an amortization based in part upon project generated tax credits.

20. (cancelled)

21. (cancelled)

22. (currently amended) A method for creating a tax-advantaged investment fund comprising:

forming an entity having a business form that enables the entity to passthrough tax benefits;

establishing the tax-advantaged investment fund having a plurality of investors comprising a plurality of equity members;

collecting capital from the plurality of investors;

collecting a debt component from at least one lender;

using the capital to purchase a plurality of wind energy projects having a return comprising a cash flow distribution, accelerated depreciation deduction and tax credits; and

providing said debt component directly to one of the plurality of wind energy projects ~~The method of claim 24~~, wherein said debt component comprises a dual tranche debt structure including ~~comprising~~: a first portion of debt having a first amortization period of a fixed number of years based on the cash flow of the plurality of wind energy projects, ~~and~~ a second portion of debt having a second amortization period based in part upon the timing of the capital that is contributed from the plurality of investors.

23. (original) The method of claim 22 further comprising the act of repaying the debt component from cash flow generated by the plurality of wind energy projects and/or the capital of the fund.

24. (original) The method of claim 19 further comprising providing the equity members a portion of the return in accordance with a sharing ratio for a tax-advantaged period of the fund.

25. (original) The method of claim 19 further comprising an act of providing the capital to a plurality of wholly owned business entities in portions, wherein the wholly owned business entities perform the act of using the capital to purchase a plurality of wind energy projects.

26-30. (cancelled)